(f) determining if said first postage indicium is suitable for use in relation to said second mail item, and, if said first postage indicium is suitable for use in relation to said second mail item, generating a substitute postage indicium to provide evidence in relation to said second mail item that said accounting operation has been effected in respect of said first postage charge, and

(g) if the first postage indicium is not suitable for use in relation to said second mail item, effecting an accounting operation in respect of a second postage charge for said second mail item; and generating a second postage indicium to provide evidence that said accounting operation has been effected in respect of said second postage charge.

Pitchenik discloses a postage payment system where postage is paid for after it has been applied, and where a visual marking is imprinted on the mail at the time of accounting to show that accounting has occurred. As acknowledged by the Examiner, *Pitchenik* does not disclose or suggest the step of determining if a postage charge remains unused (step (e) above). Likewise, steps (f) and (g) are not disclosed.

Amirpahani is directed to a networked computerized parking system, which refunds unused parking fees which have been applied to a charge card. With respect, *Amirpahani* does not disclose, as alleged by the examiner, "determining if said postage charge remains unused because processing of said first mail item has not been completed". We cannot find any reference to postage in *Amirpahani*, and suggest that reliance on that reference is misplaced, and the rejection of claim 1 over *Pitchenik* in view of *Amirpahani* ought to be withdrawn.

The Examiner cited *Cordery et al* as disclosing a method and apparatus in which postage indicia are re-used. *Cordery et al* is certainly more pertinent that *Amirpahani*; there is, however, absolutely no disclosure or suggestion of generating a different, substitute postage indicium as required by the claimed invention. Rather, in *Cordery et al*, any unused postage indicia are simply re-used as is. See, *e.g.*, the first full paragraph of column 9.